BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **03.01.2024**

CORAM:

THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
AND
THE HON'BLE MR JUSTICE C.KUMARAPPAN

T.C(MD)Nos.13,22 and 72 of 2009
and
TC(MD)No.200 of 2012

The State of Tamil Nadu,
represented by
The Deputy Commissioner of Commercial Taxes,
Tiruchirappalli Division,
Tiruchirappalli. ... Petitioner in all Tax Cases

.Vs.

TVL.Cethar Vessels Limited,
No.6-A, Lawsons Road,
Tiruchy ... Respondent in all Tax Cases

COMMON PRAYER: Tax Cases filed under Section 38(1) of the TNGST Act, 1959 to revise the orders of the Tamil Nadu Sales Tax Appellate Tribunal(Additional Bench)Madurai in M.T.M.P.No.130 of 2003, M.T.A.No.510 of 1995, M.T.A.No.512 of 1995 and M.T.M.P.No.132 of 2003 respectively.

T.C.No.13 of 2009

For Appellant : Mr.A.K.Manikkam
Special Govt.Pleader

For Respondent : No appearance

T.C.No.22 of 2009

For Appellant : Mr.A.K.Manikkam
Special Govt.Pleader

For Respondent : Mr.T.Antony Arul Raj

T.C.Nos.72 of 2009 and 200 of 2012

For Appellant : Mr.A.K.Manikkam
Special Govt.Pleader

For Respondent : Mr.S.Karthik
for Silambanan Associates

COMMON ORDER

DR.G.JAYACHANDRAN,J.
AND
C.KUMARAPPAN,J.

These Tax Cases are preferred by the State being aggrieved by the orders passed by the Sales Tax Appellate Tribunal(Additional Bench),Madurai in M.T.M.P.No.130 of 2003, M.T.A.No.510 of 1995, M.T.A.No.512 of 1995 and

M.T.M.P.No.132 of 2003, dated 14.07.2003.

2.For the assessment year 1989-90, the assessment of the assessee was re-visited by the Assessing Officer and he imposed an additional tax of Rs. 18,77,888/- and penalty of Rs.1,28,51,939/- in T.C.No.13 of 2009 and for the assessment year 1989-90, additional tax of Rs.18,77,888/ and penalty of Rs. 1,28,51,939/- in T.C.No.22 of 2009, and for the assessment year 1987-88, additional tax of Rs.18,77,888/- and penalty of Rs.1,28,51,939/- in T.C.No.72 of 2009, for the assessment year 1987-88, additional tax of Rs.18,77,888/- and penalty of Rs.1,28,51,939/- in T.C.No.200 of 2012. The Petitioner being aggrieved, preferred appeals and the Appellate Authority, Assistant Commissioner vide order, dated 31.03.1990 partly modified and remanded part of the assessment back for reconsideration. The Petitioner preferred Second Appeals before the Tamil Nadu Sales Tax Appellate Tribunal, Madurai. The State also preferred Petition for enhancement and to sustain the remand order.

3.The Tribunal, on hearing the arguments and on perusal of records, allowed the appeals preferred by the Petitioner and dismissed the prayer for enhancement filed by the State. Being aggrieved, the present Tax Cases are filed under Section 38(1) of the TNGST Act, 1959.

4.Perusal of the grounds of these Tax Cases does not disclose any substantial questions of law involved, since both the first appellate authority and the second appellate authority have gone through the facts in detail and given reasoning for their conclusion. Hence these Tax Cases deserves to be dismissed.

5.Accordingly, these Tax Cases are dismissed. There is no order as to costs.

[G.J.,J.] [C.K.,J.]
03.01.2024

NCS : Yes/No
Index : Yes / No
Internet : Yes / No
vsn

DR.G.JAYACHANDRAN, J.
and
C.KUMARAPPAN,J.

vsn

COMMON ORDER MADE IN

T.C(MD)Nos.13,22 and 72 of 2009
and
TC(MD)No.200 of 2012

03.01.2024